SEE FOLLOWING NOTE

PARTS OF THE ORIGINAL DOCUMENT

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PETROLEUM INCENTIVES ADMINISTRATION

ANNUAL REPORT 1986

Energy, Mines and Resources Canada

Hon. Marcel Masse, Minister

Énergie, Mines et Ressources Canada

L'Hon. Marcel Masse, Ministre

MINISTER'S MESSAGE

I am pleased to make available the annual report of the Petroleum Incentives Administration (PIA) for 1986. PIA is the organization within Energy, Mines and Resources that administers the Petroleum Incentives Program (PIP) and the Canadian Ownership and Control Determination (COCD) Program.

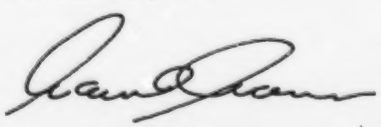
When I assumed the Energy, Mines and Resources portfolio in June 1986, the phased elimination of PIP and the COCD Program was already well advanced. This phase-out had begun immediately after the announcement of the Western Accord on March 28, 1985. I am delighted to report that the schedule for terminating the programs is being adhered to tightly and that final audits for these programs are expected to be largely completed in the second half of 1988.

The decision to terminate PIP, as set out in the Western Accord, has been but one component in the government's overall strategy of placing greater reliance on market forces in its energy policy. Thus, the Western Accord provided also for the phasing out of the Petroleum and Gas Revenue Tax (PGRT) and the elimination of other upstream petroleum taxes as well as the introduction of market pricing for crude oil. Since the Western Accord, of course, the phasing out of the PGRT was accelerated to the point where it has now been eliminated; and the deregulation of natural gas has been agreed to with the provinces and is now being implemented.

Returning to PIP, the Western Accord provided to the industry at least one year's advance notice that PIP would be terminated. The March 28, 1985 statement declared that most expenses for exploration and development would cease to be eligible for petroleum incentive payments after March 31, 1986. The Western Accord gave a further undertaking, however, that frontier wells which were the subject of a contractual exploration obligation in effect on March 28, 1985 would be eligible for petroleum incentive payments during a longer period, from March 28, 1985 to December 31, 1987. This 33-month period for phasing out PIP on frontier expenses reflected the government's determination that the adjustment to a more market-oriented energy policy should be done in a way that was as fair as possible to companies that had entered into large financial commitments for exploration programs on the assumption that PIP would remain in force. Altogether, federal expenditures on PIP during the period between the March 28, 1985 Western Accord announcement and December 31, 1987 will have amounted to close to $2.6 billion reflecting fully that the government has indeed honoured its undertaking.

The authority for both these decisions — to end PIP and to allow grandfathering of frontier commitments — was provided for in the PIP amending bill, Bill C-85, which received Royal Assent on March 26, 1986. Amended PIP regulations setting out the details of the grandfathering rules were promulgated on April 30, 1986. These detailed rules followed a period of extensive and detailed consultation between PIA and the industry.

PIA has played a major role in assisting the government to ensure an orderly phase-out of the PIP and COCD programs. In large measure, this has been achieved through a cooperative effort between staff and senior management of PIA — an effort which has enabled PIA to retain a sufficient number of highly qualified staff to ensure efficient program administration — despite the knowledge of all concerned about the 'sunset' arrangements for the programs. I want to express my appreciation to PIA staff for their determination in winding up these programs in a thoroughly professional manner: one that both reflects the continuing need for prudent management of public funds and ensures fairness to industry during the phase-out period.



Marcel Masse
Minister of Energy, Mines and Resources

FOREWORD

This report covers the operation of the Petroleum Incentives Administration (PIA) for the calendar year 1986.

The year under review saw further progress in the implementation of initiatives that had been set in motion with the government's March 28, 1985 announcement of the termination of the Petroleum Incentives Program (PIP). These initiatives were legislative, operational and administrative in nature.

With respect to legislation, the year was marked by Parliament's passage of the PIP Amending Bill on March 26, 1986 and the subsequent promulgation of the PIP Regulations on April 30, 1986. These actions followed review of the bill by both the House of Commons Legislative Committee and the Senate Standing Committee on Energy and Natural Resources. The PIP Amending Bill and the revised PIP Regulations together established the schedule for the phasing out of PIP as well as the rules that would apply during the PIP grandfathering period from April 1, 1986 to December 31, 1987.

At the operational level, despite a substantial reduction in staff during 1985, PIA continued to provide industry with the various services it had made available in earlier years. Also, a concerted effort was made to speed up the completion of the audit programs of both PIP and the Canadian Ownership and Control Determination Program (the companion program to PIP). This was done with a view to allowing both industry and government to close their books on PIP as soon as practicable after termination of the grandfathering period on December 31, 1987. Excellent progress has been made on both audit programs.

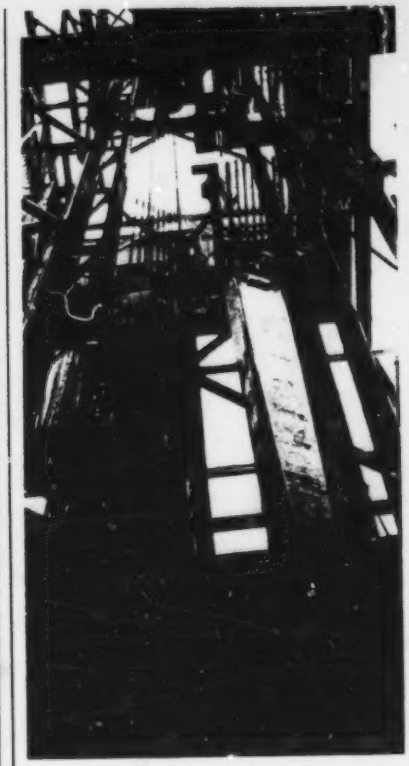
Finally, 1986 witnessed the continuation of PIA's staff redeployment program. Substantial assistance in this effort was provided by the Public Service Commission, the Treasury Board Secretariat, the Public Service Alliance of Canada, the Professional Institute of the Public Service, and EMR's own Human Resources Sector. This combined effort not only permitted those employees whose work with PIA was complete to find new employment; it also helped to create the kind of positive atmosphere that was needed for PIA to be able to retain the services of those staff members whose services were still required to meet continuing program responsibilities.

The success of any endeavour is inextricably linked to the qualities and capabilities of the persons involved in the undertaking. I wish to thank and congratulate the PIA staff who have remained with the organization until their tasks were completed. Their dedication and professionalism mark them among the best of the federal Public Service.

The following pages review the year's activities for the two programs for which the Petroleum Incentives Administration has administrative responsibility.

Harvey Lazar

Harvey Lazar
Administrator
Petroleum Incentives
Administration



On Kulluk, *the travelling block reputed to be the largest in the world. (Photo: Don Phillips)*

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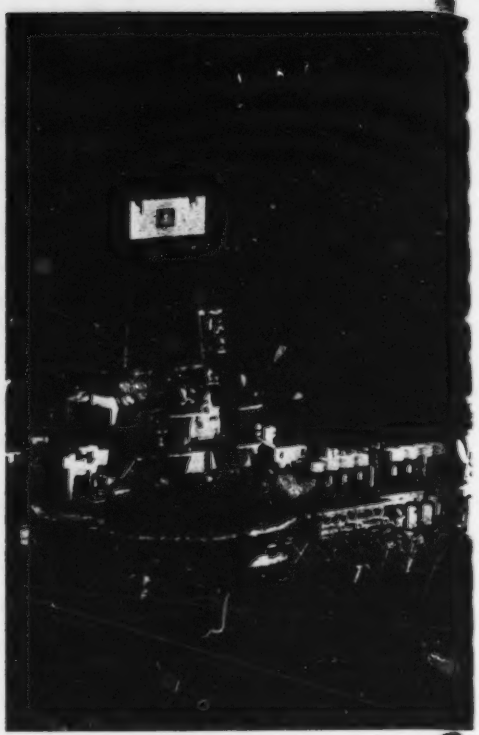

The Sedco 710 *drilling on the Scotian Shelf.*
(Photo: Robert Hyland)

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TECHNICAL NOTE

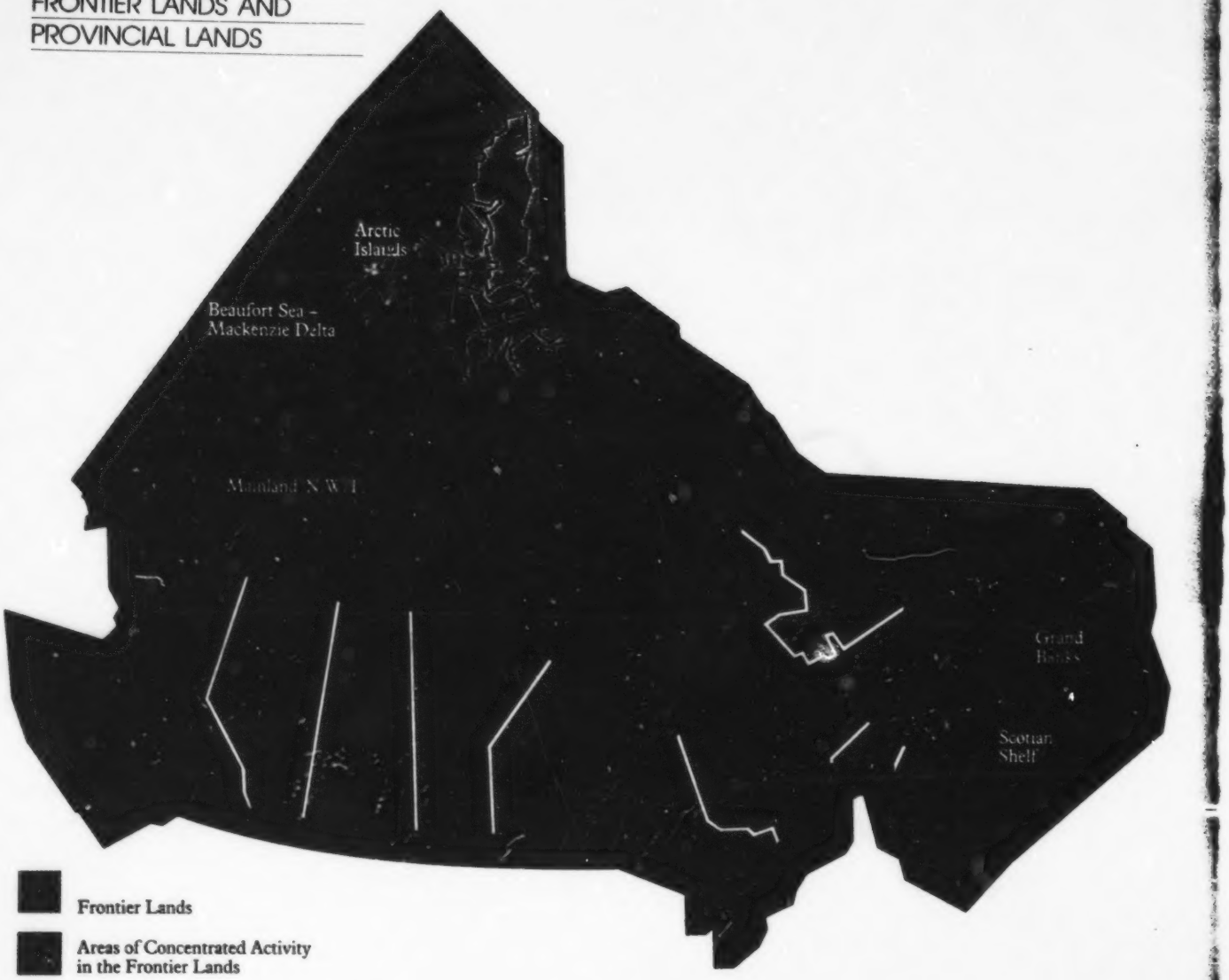
As the 1986 *Petroleum Incentives Administration Annual Report* went to print, not all PIP applications pertaining to the 1986 reporting year had been filed. Hence, some of the figures reported here for 1986 are subject to revision.

For similar reasons, some of the PIP figures for 1985 which appear in this report are adjusted from the figures published in the annual report for 1985. Revisions to COCD statistics for previous years also appear in this report.

Past PIA annual reports have contained statistics on program activities for both the year under review and the preceding year. As PIP and the COCD Program draw to a close, however, it was thought useful to include in this year's report cumulative statistics for each program. Thus, this report contains statistics for activities in 1986 and 1985 and, where appropriate, for activities from the commencement of each program to the end of 1986.

The Tingneak, *CANMAR's high speed crew change and priority freight vessel. (Photo: Don Phillips)*

FIGURE 1
FRONTIER LANDS AND
PROVINCIAL LANDS



Frontier Lands, wells drilled or tested during 1986

	Exploration Wells	Development Wells
Mainland N.W.T.	17	14
Mackenzie Delta	16	—
Beaufort Sea	10	—
Arctic Islands	2	—
Grand Banks	11	—
Scotian Shelf and Slope	8	—
Totals	64	14

FIGURE 2
MAJOR OIL AND GAS FIELDS OF WESTERN CANADA

The Western Sedimentary Basin, the country's major petroleum-producing region, stretches across four provinces and into the Yukon and Northwest Territories. After more than 50 years of exploration, most of the major oil and gas fields are believed to have been discovered. Nonetheless, it is also thought that substantial amounts of hydrocarbons still remain to be discovered. Petroleum incentives from the Government of Canada and the Government of Alberta, encouraging the search for these additional resources in these four western provinces, in 1986 totalled $140.0 million, and $540.7 million, respectively. Expenses for exploration and development incurred in the provinces after March 31, 1986 were no longer eligible for petroleum incentive payments, with the exception of those incurred on a few 'grandfathered' projects in the Province of Alberta.

Provincial drilling activity 1986

	January 1 – March 31, 1986 Wells	1986 Total Wells[2]
Alberta[1]	2600	4727
British Columbia	102	167
Manitoba	98	135
Ontario	35	99
Saskatchewan	720	1172
Others	—	1
Totals	3555	6301

[1] The Government of Alberta funded and administered its own Petroleum Incentives Program for eligible expenses incurred in Alberta.
[2] The drop in the price of oil which began in early 1986 had a significant impact on the number of wells drilled after March 31, 1986.

East Coast supply vessel. (Photo: Gaétan Poitras)

THE PETROLEUM INCENTIVES PROGRAM GRANDFATHERING PERIOD: APRIL 1, 1986 TO DECEMBER 31, 1987

The March 28, 1985 agreement between the Government of Canada and the energy-producing provinces of western Canada (The Western Accord) provided that the Petroleum Incentives Program (PIP) would be eliminated effective March 31, 1986. This one-year notice of the program's termination reflected the view that industry should, in general, have adequate forewarning of the termination date. In addition to this one-year notice that applied across the entire 'oil patch,' The Western Accord further provided that frontier exploration commitments entered into prior to March 28, 1985 would remain eligible for PIP contributions until December 31, 1987 (i.e., these commitments would be grandfathered). This special measure was introduced because of the long lead times required in the planning and implementation of frontier drilling programs.

Bill C-85 (the PIP Amending Bill), which provided for the termination of PIP, received Royal Assent on March 26, 1986. The bill also provided for the establishment of regulations which would set out the types of wells which would be grandfathered until December 31, 1987. The principal types of wells which qualify for grandfathering are:

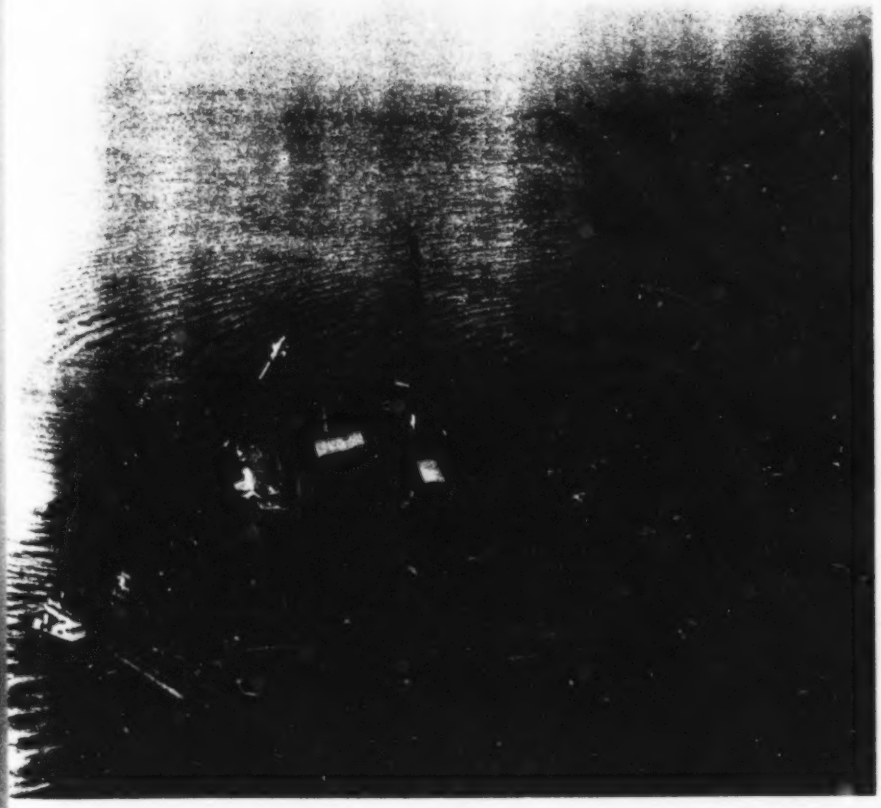
- wells drilled to meet drilling obligations pursuant to an Exploration Agreement (EA) with the Government of Canada, under the Canada Oil and Gas Act, provided such obligations were in place on March 28, 1985;
- farmout commitment wells pursuant to an agreement whereby an explorer agrees to pay all, or a

portion, of the costs of drilling a well in return for earning an interest in the lands of the existing landholder, in effect on March 28, 1985; and

- wide-earning wells whereby the explorer not only earns an interest in the immediate block of land where the well is being drilled but also earns on a much more widespread basis throughout the entire EA, provided the right to earn was in effect on March 28, 1985.

With respect to these grandfathered wells, only those persons who actually held an interest in an Exploration Agreement (EA), or who had a right to earn an interest under a farmout agreement on March 28, 1985, are eligible for petroleum incentive payments. Wells drilled pursuant to new EAs or, generally, during an extension of an existing EA, do not qualify for grandfathering.

On October 30, 1985, the Government of Canada introduced a New Frontier Energy Policy, which included an Exploration Tax Credit (ETC) that was designed to replace PIP. This exploration incentive is tax based. It is also nondiscriminatory, in relation to both the geographical location of the project (provinces versus frontier) and the ownership and control of the participants (foreign owned and controlled versus Canadian owned and controlled). Exploration expenses over $5 million for each well qualify for the ETC of 25 per cent and a refund of 40 per cent of the ETC is available to non-taxpaying companies. Since there is an overlap between the start of the new ETC on December 1, 1985 and the final sunset date of December 31, 1987 for PIP contributions, applicants with eligible expenses for PIP during the overlap period are unable to claim the ETC on the same expenses.



A sandbag-retained island, subsequently used for the drilling of one of the Adgo wells. (Photo: Gaëtan Poitras)

CANADIAN OWNERSHIP AND CONTROL DETERMINATION PROGRAM

The Canadian Ownership and Control Determination (COCD) Program provides formal certification of the Canadian ownership rate (COR) and control status of 'persons,' pursuant to the COCD Act and Regulations. For this purpose, a person may be an individual, a corporation or other entity. The COR of a corporation or other entity is measured by the extent to which it is beneficially owned by Canadians. Its control status is based on the concept of 'de facto control' in accordance with the Foreign Investment Review Act.[1]

An applicant is normally required to obtain a COCD certificate prior to the payment of incentives under the federal or Alberta Petroleum Incentives Program. Applicants for COCD certificates assess their own COR and control status, and PIA verifies this self-assessment based on the information provided with the application. After verification, the Minister issues a certificate.

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[1] *Although the Foreign Investment Review (FIR) Act was revoked by Parliament when it enacted the Investment Canada legislation, certain of the FIR Act's provisions continue to apply for the purposes of the COCD legislation.*

SIGNIFICANT EVENTS IN THE HISTORY OF THE COCD PROGRAM

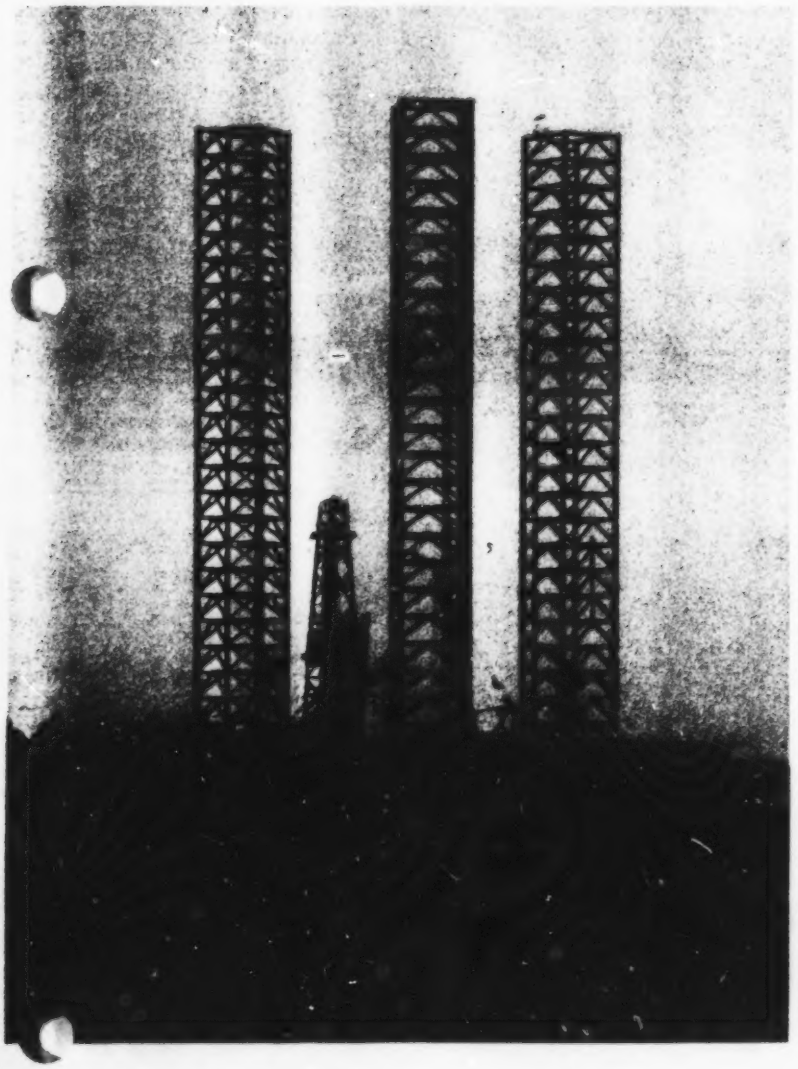
Parliament proclaimed the COCD Act into force as of September 1, 1982. Regulations were promulgated in December 1982. Even before these events, however, draft application forms for COCD certification had been distributed to industry, and PIA began to assess applications on a provisional basis as early as March 1982. These measures were taken to expedite the issuance of certificates as soon as the Regulations had been promulgated.

In February 1983 the COCD Regulations were amended to reduce the frequency with which applicants were required to renew their certificates. The duration of COCD certificates, which previously had been a minimum of 12 months, was extended to a minimum of 18, 20 or 24 months, depending on the type of applicant.

Revised COCD Regulations were promulgated on June 1, 1984 to simplify the COR measurement process. Initially introduced on a provisional basis in July 1983, these new COR measurement rules allowed applicants to use one of several simplified methods for determining their COR. Large public corporations (i.e., those required to obtain the COR of their investors in order to calculate their own COR) were able to complete their COR measurement by contacting substantially fewer investors than had previously been the case.

In July 1985 new procedures were implemented to enable holders of COCD certificates expiring prior to March 31, 1986 to have their certified COCD status extended until that date, subject to certain conditions. This date was selected to coincide with the termination of PIP. More detail on COR/control status extensions is provided on page 12.

On August 29, 1985, the COCD Regulations were amended to further simplify the process of COR measurement. The amendments also extended the duration for subsequently issued COCD certificates to a period of 30 months for all applicants. These amendments are of particular interest to applicants that qualify for PIP contributions during the grandfathering period, as most such applicants need to maintain a valid COCD certificate for the period during which they will be incurring eligible exploration expenses.



The Rowan Gorilla I *jack-up rig under tow out of Halifax harbour. (Photo: Robert Hyland)*

TABLE 1
SUMMARY OF TOTAL COCD APPLICATIONS RECEIVED

	Individuals	Entities	Totals[1]
1982	938	1434	2 372
1983	1537	1573	3 110
1984	2137	2071	4 208
1985	1513	1463	2 976
1986	699	641	1 340
Totals	6824	7182	14 006

[1] The total includes multiple applications from the same applicant (i.e., initial and amended or renewal applications from any given applicant); hence, it represents 5465 individuals and 5358 entities, a total of 10 823 applicants.

TABLE 2
DISTRIBUTION OF COCD CERTIFICATES ISSUED, BY TYPE OF APPLICANT

	1986		1985		1982 - 86	
Type of Applicant	(number)	(%)	(number)	(%)	(number)	(%)
Individuals[1]	777	49.2	1729	47.0	6 801	49.6
Corporations	684	43.3	1686	45.9	5 834	42.6
Partnerships	106	6.7	245	6.7	862	6.3
Others	12	0.8	15	0.4	210	1.5
Totals	1579	100.0	3675	100.0	13 707	100.0

[1] Applicants who are individuals receive a deemed COR of 100 per cent and a Canadian-control status if they are Canadian citizens ordinarily resident in Canada, or if they meet certain other conditions.

APPLICATIONS FOR COCD CERTIFICATES

From the commencement of the COCD Program in 1982 to December 31, 1986, a total of 14 006 applications for COCD certificates were received. As of December 31, 1986, 13 707 certificates had been issued and 42 applications remained under review. Applications withdrawn by the applicant or files closed by PIA numbered 257.

The total number of applications received by year is shown in Table 1. Breakdowns of COCD certificates issued by type of applicant and by category of application are provided in Tables 2 and 3, respectively. Table 4 shows certificates issued by jurisdiction of incorporation or registration for all entity types. Tables 2, 3 and 4 also show cumulative statistics for the period from commencement of the COCD Program to December 31, 1986.

COCD certificates are generally required to establish a person's entitlement to PIP contributions. The phasing out of PIP has reduced the number of applicants entitled to petroleum incentive payments during the grandfathering period. As a consequence, fewer COCD applications were received in 1986. This reduction in COCD applications was anticipated and was one of a number of factors that were considered in developing PIA's work force reduction strategy.

TABLE 3
DISTRIBUTION OF COCD CERTIFICATES ISSUED, BY CATEGORY OF APPLICATION

Category of Application	1986 (number)	(%)	1985 (number)	(%)	1982 – 86 (number)	(%)
Individual	777	49.2	1729	47.0	6 801	49.6
All-Canadian[1]	539	34.2	1283	34.9	3 085	22.5
Small Applicant[2]	168	10.6	477	13.0	2 673	19.5
Large Private[3]	55	3.5	104	2.9	697	5.1
Large Public[4]	40	2.5	82	2.2	451	3.3
Totals	1579	100.0	3675	100.0	13 707	100.0

[1] All-Canadian applicants are private corporations, partnerships and other entities that are wholly owned, directly or indirectly, by Canadian citizens ordinarily resident in Canada.
[2] Small applicants receive a deemed COR of 75 per cent if they have assets of less than $50 million and certify that their COR, if measured, would be 75 per cent or higher.
[3] Large applicants are those that measure their COR by contacting their investors. Private entities are non-public corporations, partnerships or trusts.
[4] Typically, public entities are corporations that have shares listed on a stock exchange. Public entities have to 'look through' nominees such as investment dealers and banks in order to identify individual beneficial ownership.

CANADIAN OWNERSHIP RATE AND CONTROL STATUS EXTENSIONS

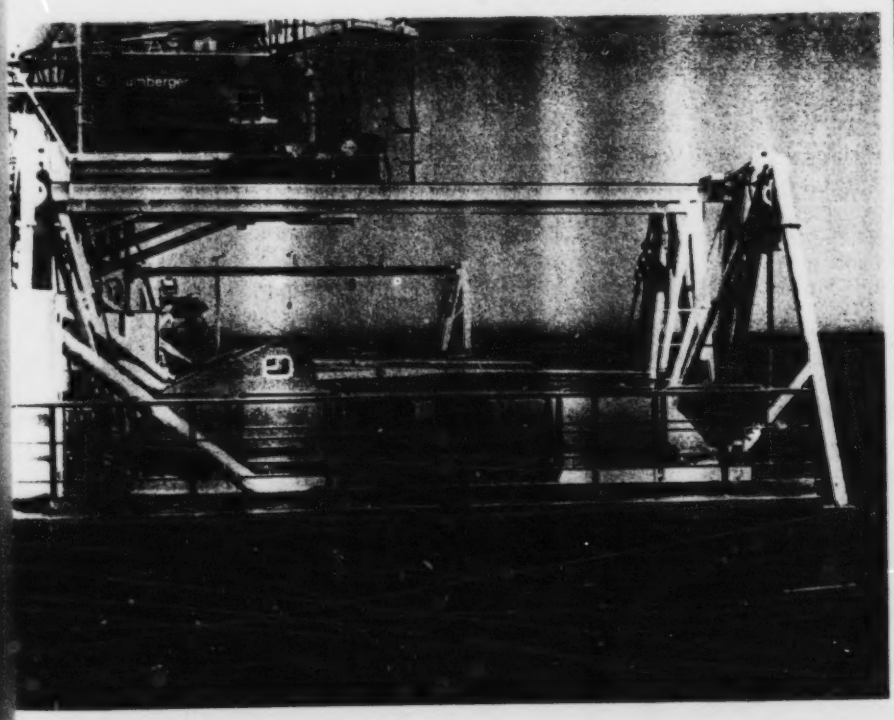
With PIP terminating on March 31, 1986, new procedures were implemented in July 1985 to enable holders of COCD certificates expiring prior to March 31, 1986 to have their certified COCD status extended until that date, subject to certain conditions. Certificate holders whose COR had not changed significantly were allowed to continue applying for federal PIP contributions without having to complete an entirely new COCD application. Approximately 600 entities were eligible for an extension of their COCD certificates to March 31, 1986. As of December 31, 1986, PIA had received 311 applications for COR/control status extensions. Of this number, 123 extensions were granted in 1985 and 186 were granted in 1986. Two applications for extensions were under review as of December 31, 1986.

The Department of Energy and Natural Resources of the Government of Alberta decided in July 1985 to allow applicants meeting certain conditions to receive Alberta Petroleum Incentives Program (APIP) contributions without the need to submit an entirely new COCD application. In certain situations, PIA has provided COR/control status opinions to APIP to help it with these arrangements.

TABLE 4
DISTRIBUTION OF COCD CERTIFICATES ISSUED TO ENTITIES, BY JURISDICTION OF INCORPORATION OR REGISTRATION

Jurisdiction	1986 (number)	1986 (%)	1985 (number)	1985 (%)	1982 – 86 (number)	1982 – 86 (%)
Alberta	548	68.3	1329	68.3	4 668	67.6
Saskatchewan	75	9.4	172	8.8	501	7.3
Ontario	41	5.1	151	7.7	568	8.2
British Columbia	68	8.5	140	7.2	487	7.1
Manitoba	8	1.0	23	1.2	90	1.3
Quebec	8	1.0	14	0.7	63	0.9
New Brunswick	1	0.1	1	0.1	10	0.2
Nova Scotia	5	0.6	15	0.8	30	0.5
Newfoundland	—	—	1	0.1	3	0.0
Northwest Territories	—	—	1	0.1	4	0.0
Prince Edward Island	—	—	—	—	1	0.0
Yukon Territory	—	—	—	—	1	0.0
Canada	48	6.0	99	5.0	478	6.9
United States	—	—	—	—	2	0.0
Totals	802	100.0	1946	100.0	6 906	100.0
Individuals (all regions)[1]	777		1729		6 801	
Totals	1579		3675		13 707	

[1] Data on certificates issued to individuals are not available by region.



COCD COMPLIANCE REVIEWS

The Minister is authorized under the COCD Act to conduct audits or examinations of the relevant documents and records of an applicant for a COCD certificate. Also, pursuant to the Financial Administration Act, the Treasury Board requires that program managers determine whether recipients of contributions have complied with the applicable terms and conditions. PIA has developed a compliance review (audit) system to verify the information provided in support of specific COCD applications.

Following the issuance of a COCD certificate, auditors visit the offices of selected certificate holders and their major investors to examine the books and records that pertain to the COCD applications. A formal report is then prepared indicating whether the applicant fully complied with the COCD Act and Regulations.

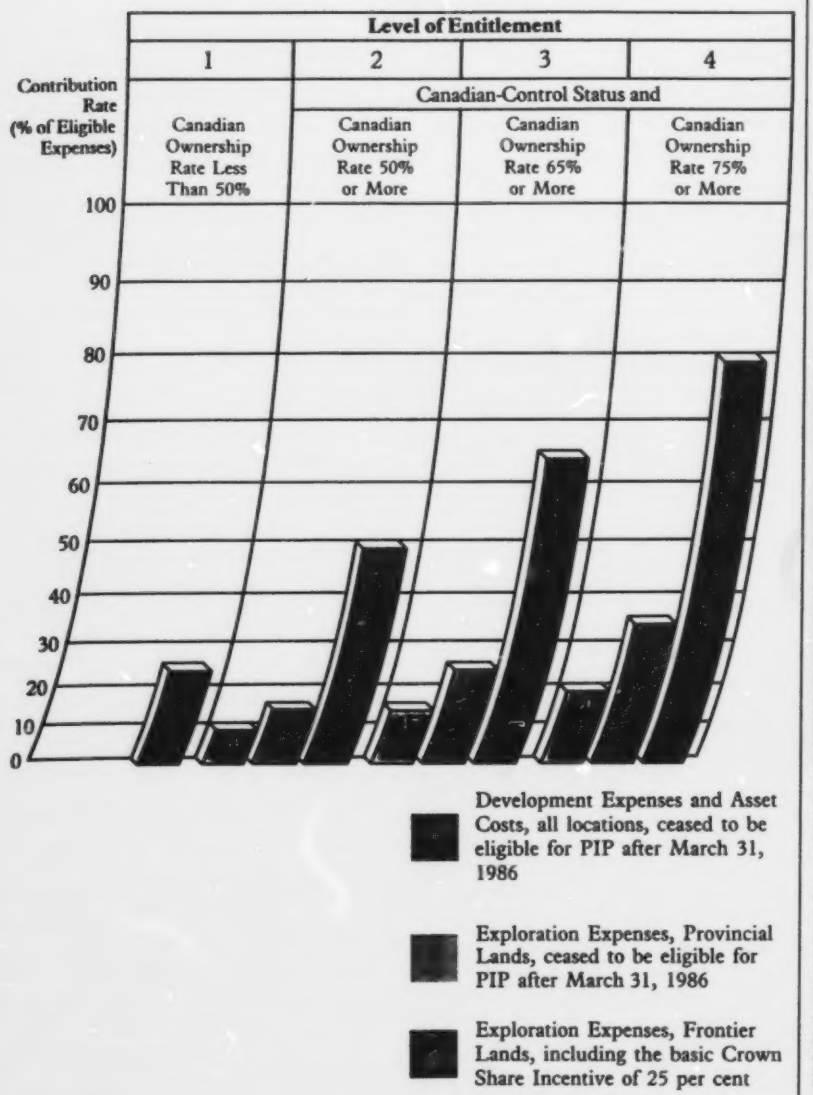
As of December 31, 1986, PIA had completed 111 compliance reviews and 35 were still in process. Most of the reviews conducted were of entities that had been major recipients of incentives from the federal government or from the Alberta government. The COCD compliance review program, when completed, will have verified the COCD status of PIP recipients who have received approximately 85% of all APIP and federal PIP incentive payments made to COCD certificate holders (excluding payments made to special status entities[1]).

The compliance review program has thus far confirmed the accuracy of the COR/control status determination process. The reviews have not led to the need to amend COCD certificates and to recover from applicants amounts that were paid under PIP.

[1] Special status entities are those whose COR is deemed to be 100 per cent by order of the Governor in Council. In general, these are companies which are governed by special statutes that restrict their ownership or control to Canadians.

Latest enclosed lifeboat on a rig operating off the East Coast of Canada. (Photo: Gaëtan Poitras)

FIGURE 3
PETROLEUM INCENTIVES PROGRAM CONTRIBUTION RATES FOR ELIGIBLE EXPENSES INCURRED IN 1986



PETROLEUM INCENTIVES PROGRAM

The Petroleum Incentives Program (PIP) provides direct cash incentives to individuals, companies and other qualified applicants that incur eligible expenses in the exploration for, and the development of, oil and gas resources in Canada.

The amount of incentive is calculated as a percentage of eligible exploration or development expenses. As Figure 3 demonstrates, the maximum incentive rate of 80 per cent applies to eligible exploration expenses incurred on the frontier lands by an applicant that is Canadian controlled and that has a high level of Canadian ownership. The incentive rate for the same applicant incurring eligible exploration expenses on provincial lands was 35 per cent.

As noted earlier, during the grandfathering period from April 1, 1986 to December 31, 1987, eligibility for PIP contributions is limited to expenses incurred on frontier lands on grandfathered wells meeting certain prescribed conditions. In general, eligible expenses apply only to those costs incurred directly in the drilling of a grandfathered well.

APPLICATIONS FOR PIP CONTRIBUTIONS

In order to provide rapid payment of incentives, the design of PIP is based on the applicants' initially doing a self-assessment of their legal entitlement to incentives. In this regard, PIP applicants complete forms prescribed under the PIP Regulations. To assist applicants PIA provides an Application Package, which includes not only the prescribed PIP forms, but also an applicant's guide to the completion of the forms and other documentation pertinent to the application process. The applicant submits the necessary forms together with the required background information to PIA where they are reviewed and assessed before incentives are paid. The initial assessment of the application is made to verify that the applicant is a qualified person and that the application is true, correct and complete, and is in full compliance with all the provisions of the PIP Act and Regulations. The expenses and facts upon which an application for incentives is based are verified at the time an audit is performed.

PIP contributions are paid on a percentage of the eligible expenses incurred for exploration and development activities authorized by the appropriate federal and provincial government departments. PIA maintains a close relationship with the Canada Oil and Gas Lands Administration, the newly-created Canada Newfoundland Offshore Petroleum Board, for which there is joint federal-provincial jurisdiction, and the provincial authorities with responsibilities relating to oil and gas exploration, development and production in Canada.

During 1986 PIA received approximately 50% more PIP applications than in the previous year. This increase in the number of applications was due to submissions from many new applicants who had never previously applied, more timely and more frequent applications from experienced applicants, and an increased level of industry activity on provincial lands during the year under review. A large majority of the applications received in 1986 were for eligible expenses incurred in either 1985 or 1986; in addition, a significant number of supplemental applications for eligible expenses, incurred in an applicant's fiscal period that ended in 1984, were submitted to meet the June 30, 1986 deadline date for filing.

Sedco 710's *anchor control station controls two of the eight anchors used in shallow water. (Photo: Vince Rykes)*

TABLE 5
PIP CONTRIBUTIONS, BY TYPE OF ACTIVITY

1986

Activity	Excluding Alberta ($ million)	(%)	Including Alberta ($ million)	(%)
Geo 3[1]	59.9	4.5	245.0	13.1[3]
Exploration[2]	1203.5	90.4	1437.6	76.8
Development	68.3	5.1	189.8	10.1
Totals	1331.7	100.0	1872.4	100.0

1985

Activity	Excluding Alberta ($ million)	(%)	Including Alberta ($ million)	(%)
Geo 3[1]	122.1	7.9	240.8	12.2[3]
Exploration	1357.6	88.5	1580.1	80.0
Development	54.5	3.6	153.6	7.8
Totals	1534.2	100.0	1974.5	100.0

1981 – 86

Activity	Excluding Alberta ($ million)	(%)	Including Alberta ($ million)	(%)
Geo 3[1]	554.3	8.0	1028.7	11.3[3]
Exploration[2]	6230.6	89.3	7455.5	82.0
Development	187.2	2.7	608.1	6.7
Totals	6972.1	100.0	9092.3	100.0

[1] Geo 3 refers to expenses associated with geological, geochemical and geophysical activities. These expenses are not eligible for PIP after March 31, 1986.
[2] After March 31, 1986 only certain exploration expenses on frontier lands are eligible for PIP.
[3] This figure includes enhanced oil recovery, which is not eligible for PIP after March 31, 1986.

INCENTIVES PAID

In 1986 PIA assessed 6520 PIP applications in the Ottawa and Calgary offices. A total of $1331.7 million in incentives was paid to 3855 applicants. As Table 5 notes, almost all of the PIP contributions were in the category of exploration expenses. Displaying this same information by geographical area, Tables 6 and 7 show that the largest proportion of PIP contributions was for exploration expenses on frontier lands.

TABLE 6
PIP CONTRIBUTIONS, BY LOCATION OF ACTIVITY

Location	1986 ($ million)	1986 (%)	1985 ($ million)	1985 (%)	1981 - 86 ($ million)	1981 - 86 (%)
Frontier Lands						
25% Crown Share Incentive	417.2	22.3	555.2	28.1	2327.8	25.6
Other Incentives	771.1	41.3	864.6	43.8	4133.7	45.5
Alberta[1]	540.7	28.7	440.3	22.3	2120.2	23.3
Other Provinces	143.4	7.7	114.4	5.8	510.6	5.6
Totals	1872.4	100.0	1974.5	100.0	9092.3	100.0

[1] The Government of Alberta funded and administered its own Petroleum Incentives Program for eligible expenses incurred in Alberta.

TABLE 7
FEDERAL PIP CONTRIBUTIONS, BY REGION

Region	1986 ($ million)	1986 (%)	1985 ($ million)	1985 (%)	1981 - 86 ($ million)	1981 - 86 (%)
Arctic Islands	32.5	2.4	46.5	3.0	266.2	3.8
Beaufort Sea	409.7	30.5	485.8	31.7	2493.8	35.8
Grand Banks	398.8	29.7	505.3	32.9	1601.8	22.9
Labrador Shelf	—	—	—	—	238.7	3.4
Scotian Shelf and Slope	180.5	13.5	250.4	16.3	1399.8	20.1
Other Frontier Lands	166.8	13.1	131.8	8.6	461.2	6.7
Total Frontier Lands	1188.3	89.2	1419.8	92.5	6461.5	92.7
Provinces (excluding Alberta)	143.4	10.8	114.4	7.5	510.6	7.3
Total Federal PIP Contributions	1331.7	100.0	1534.2	100.0	6972.1	100.0

The **Trinity Bay** *supply vessel on the East Coast. (Photo: Don Phillips)*

Table 8 indicates that, as a result of increased drilling activity in 1985 and early 1986, there was a large increase in the amounts paid in 1986 under the incentives programs by both the federal and Alberta governments. Under the Alberta Petroleum Incentives Program, $540.7 million was paid for eligible expenses incurred in Alberta. The largest percentage of the $143.4 million paid out by the federal incentives program for activities on provincial lands prior to April 1, 1986, went to applicants incurring eligible expenses in Saskatchewan. Saskatchewan continued to experience a drilling boom during the first quarter of 1986, with 720 wells drilled from January to March 1986, compared with 3758 wells in 1985 and 2904 in 1984.

TABLE 8
PIP CONTRIBUTIONS, BY PROVINCE

Province	1986 ($ million)	(%)	1985 ($ million)	(%)	1981 - 86 ($ million)	(%)
Alberta[1]	540.7	78.9	440.3	79.4	2120.2	80.6
Saskatchewan	100.1	14.7	80.7	14.5	349.3	13.3
Ontario	3.4	0.5	9.9	1.8	41.7	1.6
Manitoba	9.5	1.4	4.7	0.8	28.0	1.0
British Columbia	30.4	4.5	19.0	3.4	91.0	3.5
All Others	0.0	0.0	0.1	0.1	0.7	0.0
Totals	684.1	100.0	554.7	100.0	2630.9	100.0

[1] The Government of Alberta funded and administered its own Petroleum Incentives Program for eligible expenses incurred in Alberta.

Standard marine riser on an East Coast drilling rig. (Photo: Robert Hyland)

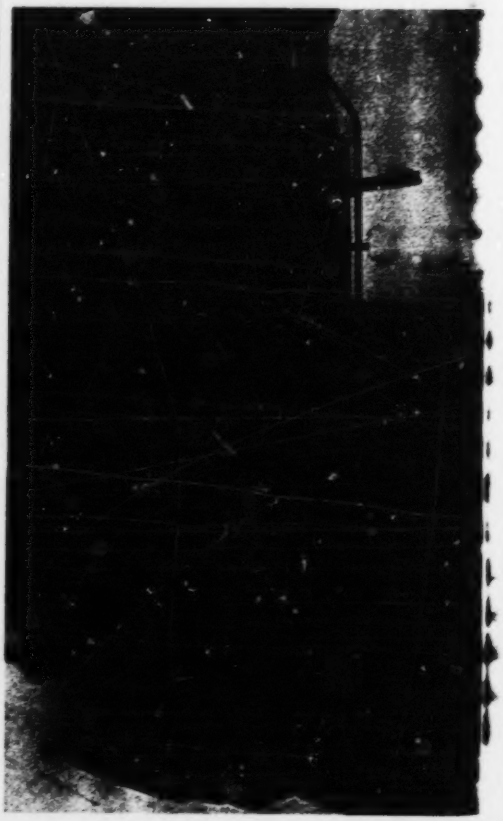
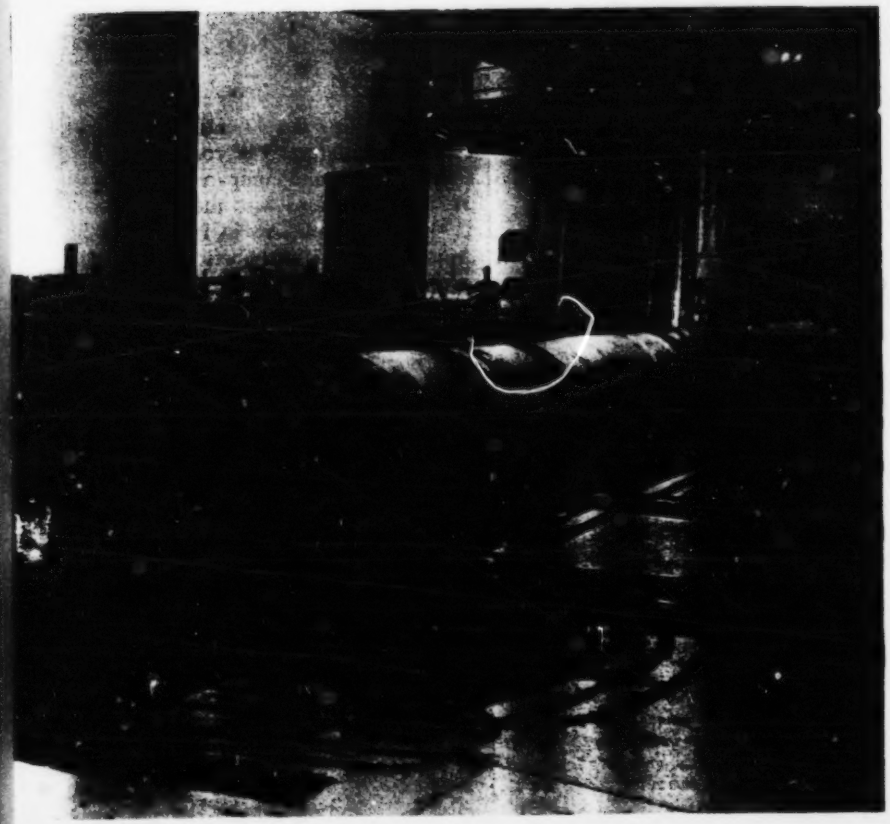


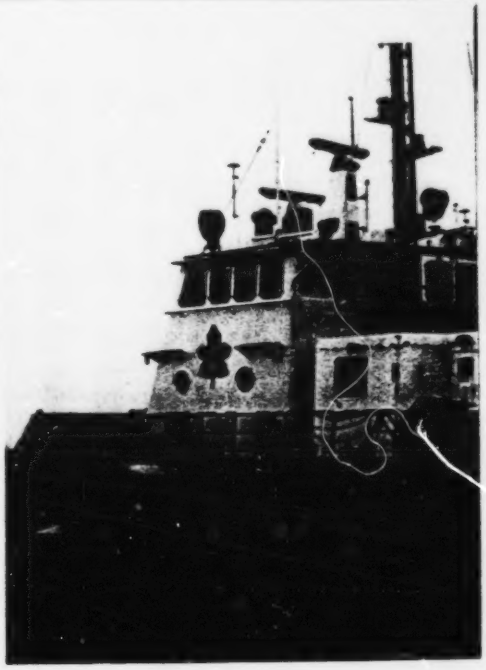
TABLE 9
FEDERAL PIP CONTRIBUTIONS, BY LEVEL OF ENTITLEMENT

Level[1]	1986 ($ million)	(%)	1985 ($ million)	(%)	1981 – 86 ($ million)	(%)
1	64.7	4.8	159.7	10.4	532.1	7.6
2	0.1	0.0	—	—	0.2	0.0
3	1.9	0.2	3.3	0.2	27.4	0.4
4	1265.0	95.0	1371.2	89.4	6412.4	92.0
Totals	1331.7	100.0	1534.2	100.0	6972.1	100.0

[1] *Refer to Figure 3.*

A large proportion of the incentives paid to date has been made to applicants at the highest PIP contribution level (Level 4). Table 9 indicates that in 1986, $1265.0 million, or 95 per cent, was paid to applicants at the Level 4 entitlement compared with $1371.2 million, or 89 per cent, in 1985.





One of the many supply vessels in the harbour at Tuktoyaktuk. (Photo: Vince Ryhes)

TABLE 10
TOP 30 RECIPIENTS OF FEDERAL PIP CONTRIBUTIONS FOR 1986, 1985 AND CUMULATIVE 1981 – 86 AND THEIR CANADIAN OWNERSHIP RATE AND CONTROL STATUS AS OF DECEMBER 31, 1986

Recipients	1986 ($ million)	1985 ($ million)	1981 – 86 ($ million)	COR[1] (%)
Petro-Canada Inc.	274.5	381.6	1475.6	100
Husky Oil Operations Ltd.	146.5	101.1	464.0	84
Gulf Canada Limited	132.6	87.9	335.1	83
Home Oil Company Limited	84.0	58.3	251.1	87
Canterra Energy Ltd.	67.3	63.0	429.0	100
Bow Valley Industries Ltd.	64.5	66.1	276.9	85
AT&S Exploration Ltd.	48.4	58.8	148.2	77
Encor Energy Corporation Ltd.	40.4	171.5	1029.0	76
Trillium Exploration Corporation	40.0	62.5	161.2	75
Norcen Energy Resources Limited	36.6	21.4	249.3	97
Mobil Oil Canada, Ltd.	29.2	34.5	109.2	N/A
Scurry-Rainbow Oil Limited	22.8	18.5	92.4	83
PAREX, A General Partnership	17.8	38.1	65.2	83
Beau Canada Exploration Ltd.	16.5	13.9	41.9	82
Labrador Mining and Exploration Company Limited	14.8	32.9	60.1	92
Oakwood Petroleums Ltd.	14.1	13.1	58.7	85
Nova Scotia Resources (Ventures) Limited	13.8	15.1	64.7	100
Westcoast Petroleum Ltd.	13.5	19.5	57.0	87
Northcor Energy Ltd.	13.4	6.0	65.3	100
Alberta Energy Company Ltd.	12.1	17.3	46.5	100
Aberford Resources Ltd.	11.7	2.1	19.6	82*
Esso Resources Canada Limited	10.7	3.7	44.8	N/A
Shell Canada Resources Limited	10.3	0.4	28.7	N/A
Panarctic Oils Ltd.	9.8	15.1	107.5	84*
Lochiel Exploration Ltd.	9.5	13.7	48.4	93*
The Consumers' Gas Company Ltd.	8.3	0.0	14.7	92*
ICG Resources Ltd.	7.0	10.8	20.6	84
Canadian Roxy Petroleum Ltd.	6.1	1.4	41.7	97*
PanCanadian Petroleum Limited	5.8	16.9	70.6	75
Cooperative Energy Development Corporation	5.3	0.1	5.6	100*

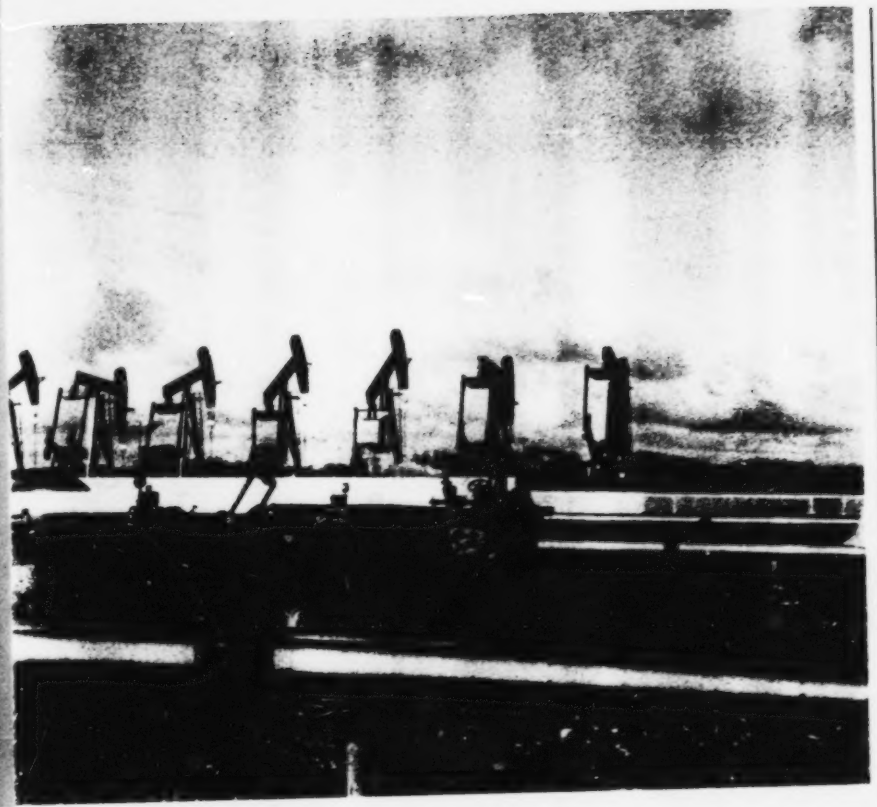
[1] Not all applicants listed had a COCD certification on December 31, 1986. For these entities (marked with an asterisk) the COR as of the most recent COCD certification is shown.

All entities have been certified as Canadian controlled except those shown as N/A, which indicates no COCD application has been received.

As a result of amendments to the COCD Regulations in August 1985, entities that do not require bonus points in order to maintain their level of PIP entitlement no longer qualify for these points. Thus the COR shown for some entities may be lower than that shown in previous annual reports.

Table 10 lists the 30 entities that received the largest PIP contributions in 1986, and compares the 1986 contributions with those paid to the same applicants in 1985. Appendix II lists alphabetically all applicants who received contributions of $25 000 or more in 1986.

The proportion of expenditures on frontier lands by Canadian-controlled to foreign-controlled entities is indicated in Table 11. Table 12 lists the Canadian operators on the frontier lands.



This pilot project at Aberfeldy near Lloydminster has determined feasibility of commercial development, with a projected 1500 wells to be drilled. (Photo: Brian Reed)

TABLE 11
CANADIAN- AND FOREIGN-CONTROLLED SHARES OF FRONTIER LANDS EXPLORATION EXPENDITURES

	Net of PIP Contributions			Including PIP Contributions		
	Canadian-controlled Entities	Foreign-controlled Entities	Totals	Canadian-controlled Entities	Foreign-controlled Entities	Totals
	(%)			(%)		
First 6 months of 1986	71.6	28.4	100.0	86.1	13.9	100.0
1985	71.2	28.8	100.0	85.6	14.4	100.0
1984	66.1	33.9	100.0	82.0	18.0	100.0
1983	54.9	45.1	100.0	74.8	25.2	100.0
1982[1]	48.0	52.0	100.0	73.0	27.0	100.0
1977–80	37.0	63.0	100.0	—	—	—

[1] 1982 is the first year for which complete figures are available.

Source: Petroleum Monitoring Agency

TABLE 12
OPERATORS[1] ON THE FRONTIER LANDS THAT ARE CANADIAN CONTROLLED, 1986

AT&S Exploration Ltd. (N.W.T.)
Canterra Energy Ltd. (Grand Banks)
Dome Petroleum Limited (Beaufort Sea)
Gulf Canada Resources Inc. (Beaufort Sea, Mackenzie Delta)
Home Oil Company Limited (N.W.T.)
Husky/Bow Valley (Grand Banks, Scotian Shelf)
Northcor Energy Ltd. (N.W.T.)
NSM Resources Ltd. (N.W.T.)
Panarctic Oils Ltd. (Arctic Islands)
Paramount Resources Ltd. (N.W.T.)
Petro-Canada Inc. (Grand Banks, Scotian Shelf, N.W.T.)
Sulpetro Limited (N.W.T.)

[1] All participants owning or earning a working interest in lands designate one company as the operator which has the responsibility for managing the exploration activities on behalf of the participants.

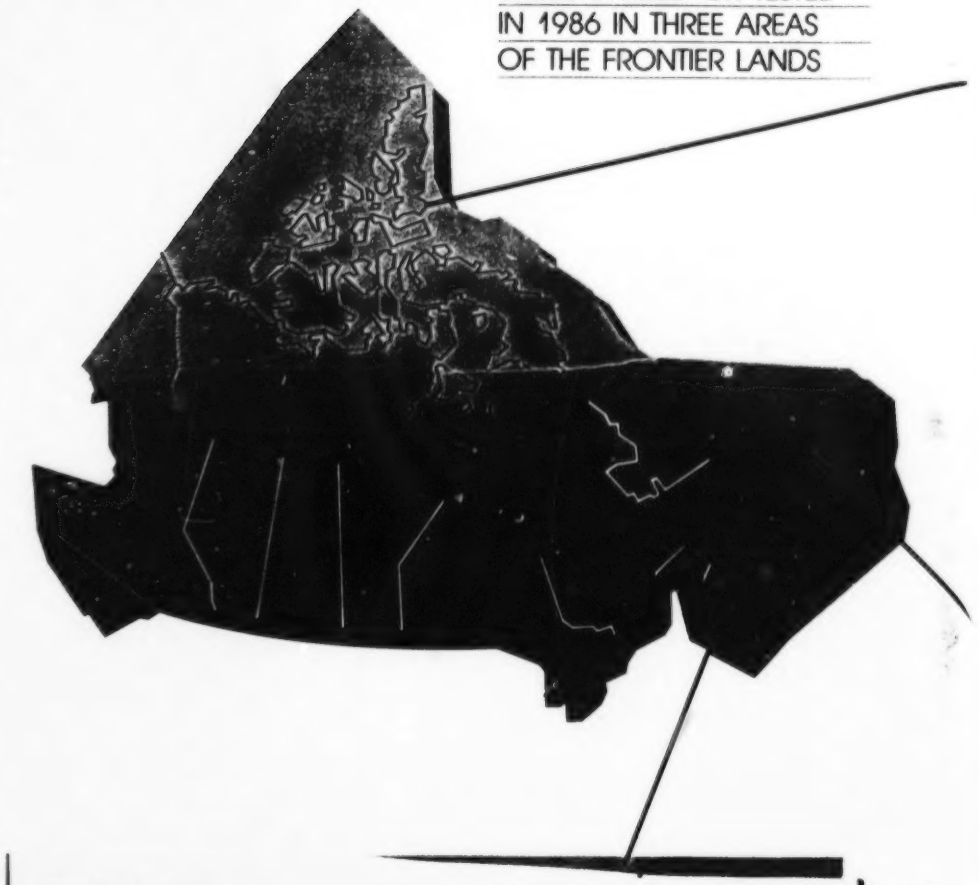
AUDIT OF PIP CONTRIBUTIONS

As stated previously, the administration of PIP is based on a self-assessment process; however, PIA has the responsibility and legal authority under the PIP Act to conduct audits as a final assurance of the integrity of the self-assessment system. To this end, PIP auditors conduct examinations of the books and records of applicants that support the incentives applied for (prepayment audits) or received (postpayment audits). Each postpayment audit culminates in a formal Audit Report expressing an opinion on whether or not the incentives paid to the applicant are in accordance with the PIP Act and Regulations. When material discrepancies exist between the expenses claimed and the expenses determined to be eligible, the incentives are adjusted accordingly. Audits are normally conducted about two years after the eligible activity has been completed. This reflects the time required by companies to account for the larger and more complex exploration programs that have received by far the largest part of the PIP budget. The PIP audit program covers 90% of payments made under the PIP Act.

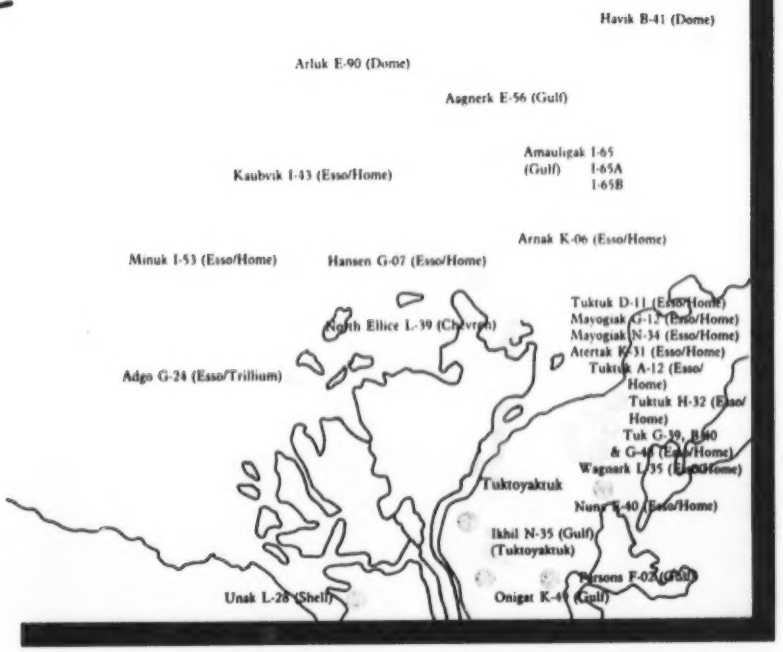
A very large proportion of exploration and development programs are conducted on a joint venture basis, that is, with several participants sharing in the costs. Only one company, however, manages the program as the operator. Most PIP audit activities are concentrated on the operators. When, as a result of an audit, discrepancies in the eligible expenses claimed are identified, they are allocated to all participants in the joint venture according to their share of expenses incurred and their incentives are adjusted proportionately.

Audits of applicants participating only on provincial lands are conducted on a sample basis to ensure compliance with the PIP Act and Regulations.

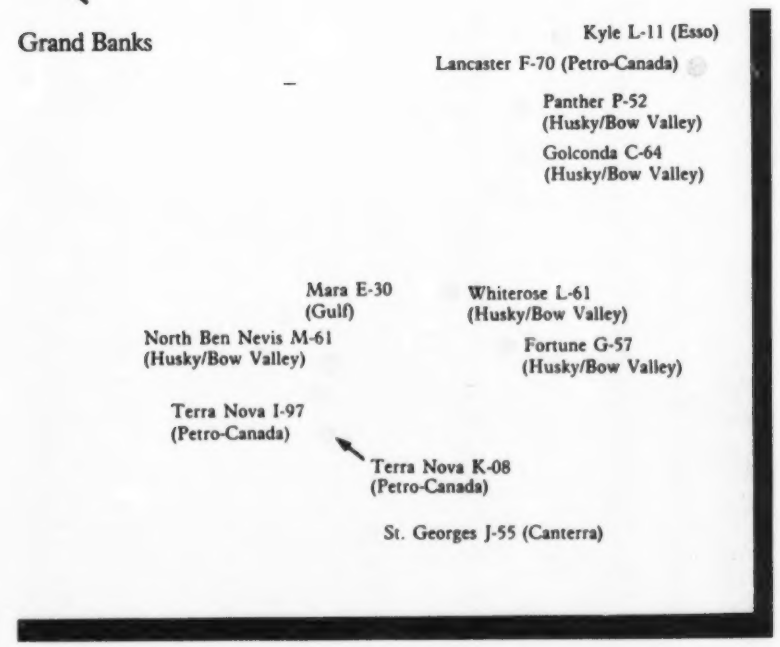
FIGURE 4
WELLS DRILLED OR TESTED IN 1986 IN THREE AREAS OF THE FRONTIER LANDS


Sable Island Area
Thebaud C-74 (Mobil)
Cohasset A-52 (Petro-Canada)
Sable Island
Chebucto K-20 (Husky/Bow Valley)
North Triumph G-43 (Shell)
Panuke B-90 (Shell)
North Triumph B-52 (Shell)
Glenelg N-49 (Shell)
Tantallon M-41 (Shell) is on the Scotian Slope southeast of Sable Island.

Beaufort Sea–Mackenzie Delta



Grand Banks



During 1986, outstanding 1981 and 1982 audits were completed as well as the field work for audits of 1983 and 1984 PIP applications. As of December 31, 1986, audits had been concluded or were in progress on approximately $4.2 billion of incentive payments, which represented 60% of total incentives paid from 1981 to December 31, 1986. These audits resulted in recoveries of $38.5 million.

With PIP moving gradually to termination, a greater proportion of its staff resources is now devoted to audits. The cooperation of applicants will be necessary to ensure the orderly flow of PIP payments and to minimize the amount of audit activity required after December 31, 1987.

PIA SERVICE TO INDUSTRY

CALGARY OFFICE

To service the oil and gas industry efficiently, PIA established a western information office in Calgary in 1981. In 1982 Calgary staff began performing PIP audits and in 1983 activities were expanded to include the assessment of COCD and PIP applications. Entities incurring eligible expenses in Manitoba, Saskatchewan and British Columbia submit their COCD and PIP applications to this office. If eligible expenses are incurred in both the western provinces and the frontier, those applications are normally assessed by the Ottawa office. Applications for expenses incurred in Alberta are assessed by the Alberta Petroleum Incentives Program. Consistent with the planned phase-out of the PIA programs, the Calgary office will cease processing COCD and PIP applications during 1987. The PIP audit function will continue in Calgary into 1988.

Due to increased industry activity and an increase in number of applicants per well, PIA's Calgary office received about 80% more PIP applications in 1986 than in 1985. This unexpected influx led to a backlog of files to be processed. Despite a number of initiatives taken to increase productivity, the backlog had not been reduced to normal levels by December 31, 1986. A total of 4698 PIP applications were assessed in Calgary in 1986, compared with 2580 in 1985, and the incentives paid in 1986 increased by $28 million over the previous year. A comparison of PIP applications assessed in the Calgary and Ottawa offices for 1986 and 1985 and since the inception of PIA is provided in Table 13.

In 1986, 1131 COCD certificates were issued, compared to 1864 in 1985. Table 14 shows the distribution of COCD certificates issued from the Ottawa and Calgary offices, by category of application, in 1986 and 1985, and for 1982 to 1986.

TABLE 13
PIP APPLICATIONS ASSESSED BY OTTAWA AND CALGARY

	1986	1985	1981 - 86
Number of applications:			
Ottawa	1822	1765	7 988
Calgary	4698	2580	9 412
Totals	6520	4345	17 400
Incentives paid ($ million):			
Ottawa	1260.4	1491.3	6 814.3
Calgary	71.3	42.9	157.8
Totals	1331.7	1534.2	6 972.1

Kulluk, Gulf's conical drilling unit, in the Beaufort Sea from 1983 to 1986. (Photo: Don Phillips)

TABLE 14
DISTRIBUTION OF COCD CERTIFICATES ISSUED BY OTTAWA AND CALGARY

Category of Application[1]	Ottawa	Calgary	Totals	(%)
		1986		
Individual	122	655	777	49.2
All-Canadian	82	457	539	34.2
Small Applicant	152	16	168	10.6
Large Private	54	1	55	3.5
Large Public	38	2	40	2.5
Totals	448	1131	1579	100.0
		1985		
Individual	551	1178	1729	47.0
All-Canadian	657	626	1283	34.9
Small Applicant	440	37	477	13.0
Large Private	95	9	104	2.9
Large Public	68	14	82	2.2
Totals	1811	1864	3675	100.0
		1982 - 86		
Individual	3521	3280	6 801	49.6
All-Canadian	1199	1886	3 085	22.5
Small Applicant	2577	96	2 673	19.5
Large Private	659	38	697	5.1
Large Public	423	28	451	3.3
Totals	8379	5328	13 707	100.0

[1] Refer to Table 3 for an explanation of the categories.

OTHER SERVICES

PIA strives to ensure that applications submitted under the PIP Act and Regulations and the COCD Act and Regulations are assessed in a timely and professional manner. To facilitate the assessment process each PIP and COCD applicant is usually assigned a case analyst who assists the applicant in meeting the various operational requirements of the programs. In this way problems that may potentially delay the flow of incentives to applicants are minimized. Although most contact between applicants and case analysts is by telephone or letter, PIA staff visit those applicants who are experiencing particular difficulty to assist them with their applications. This added service has been well received by the industry.

In addition to assessing applications, PIA staff also process requests for ministerial discretions, advance rulings, letters of opinion, approvals of arrangements for equipment and approvals of agreements or arrangements for wells on frontier lands costing more than $50 million.

PIA publishes information circulars, interpretation bulletins and guidelines to keep interested persons abreast of developments relating to PIA. These publications, listed in Appendix III, notify the public of changes to the programs and explain technical aspects of the COCD and PIP legislation.

For additional information on PIA, interested persons may contact one of the offices listed at the end of this report.

PIA WORK FORCE REDUCTION

One of the principal activities of PIA in 1986 was to continue managing the phase-out of PIP and the COCD Program. PIA's objectives have been to ensure that program responsibilities were fulfilled and that the existing level of service to industry was maintained while continuing to reduce staff levels.

To meet these objectives and minimize layoffs, PIA developed a program whereby employees might request early redeployment in return for assistance from PIA management in identifying prospective positions within and outside the Public Service. This was done on the basis of branch by branch discussion between management and staff. Managers indicated the minimum staff levels required to administer the program over the phase-out period and, subject to this constraint, employees were given the opportunity to request early departure. In 1985 the number of employees who wished to leave the two programs fitted well with forecast operational needs. Those who did not self-select for early redeployment remained on the job. The year in review has seen a similar balance between the number of employees choosing to self-select for early departure and the number choosing to remain to complete the required work.

As of December 31, 1986, PIA's permanent staff was 128 compared with 226 in December 1985. Since the beginning of the phase-out, 55 per cent of PIA's permanent staff has left the organization.

Approximately 80 per cent of the permanent staff redeployed in 1986 transferred into other positions within the federal Public Service. Of the remaining 20 per cent, the majority accepted positions in the private sector and a small number retired.

Compared with 1985, when most of the departures were from the COCD Program, departures in 1986 were almost equally divided between PIP and COCD staff. The COCD Program is expected to be largely terminated by mid-1987. The pace of work force reduction in PIP will increase substantially in 1987 now that the grandfathering period is well under way. Approximately three quarters of PIA's remaining permanent employees are expected to have left by the end of 1987.

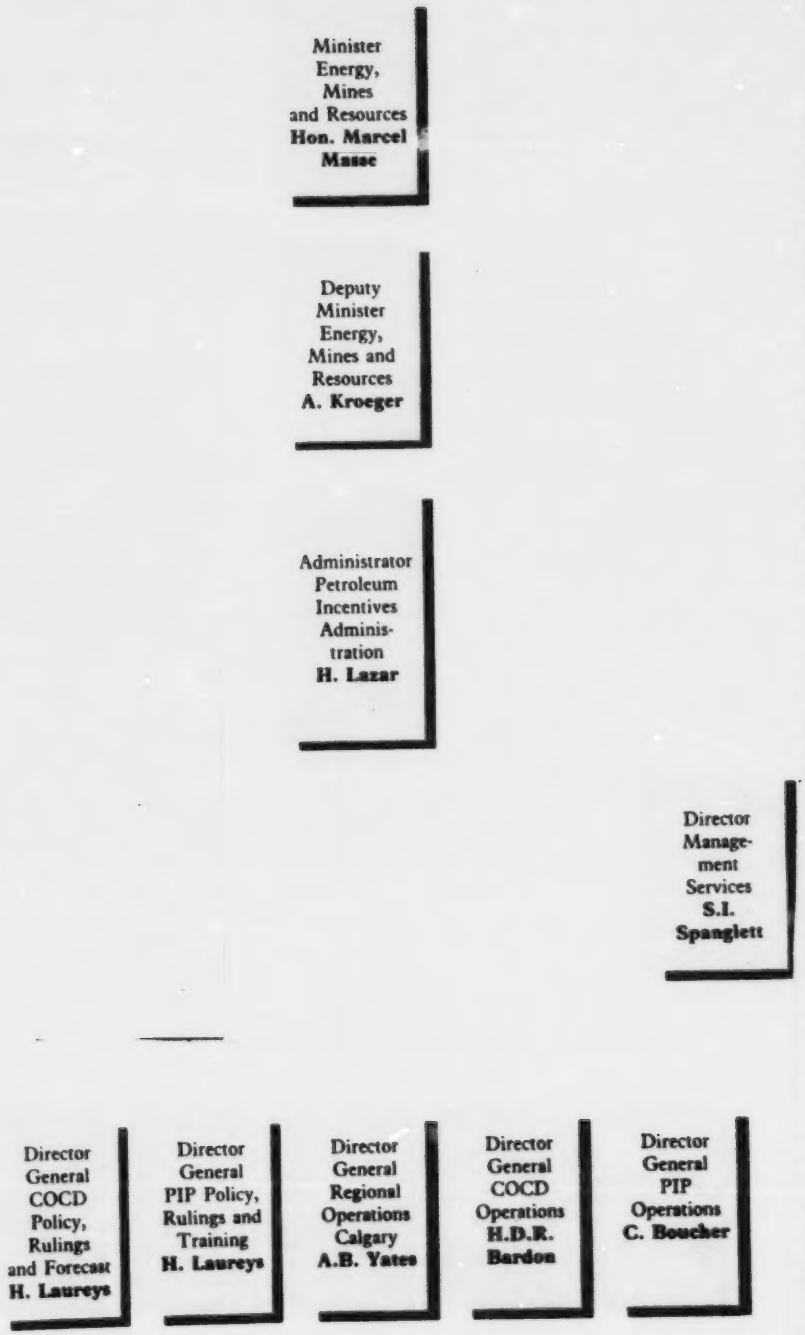
The use of short-term employees has been an integral part of PIA's strategy for completion of the workload while reducing its permanent work force. In addition to the 51 employees on short-term assignment as of December 31, 1985, 20 people were hired during 1986 to handle the last surges in work. Reliance on such temporary assistance is expected to continue in 1987.

The authorized salary and operating budget for the 1986-87 fiscal year was $17.3 million. The PIA organization as of December 31, 1986 is depicted in Appendix I.

Personnel don survival gear at refuelling station on Sable Island. (Photo: Don Phillips)

APPENDIX I

PETROLEUM INCENTIVES ADMINISTRATION ORGANIZATION



APPENDIX II

RECIPIENTS OF PIP CONTRIBUTIONS OVER $25 000 IN 1986

Entity	($)
128383 Canada Inc.	246 596.00
130938 Canada Limited	73 509.00
131096 Canada Inc.	530 343.00
297260 Alberta Ltd.	25 268.00
3-D Petroleums Ltd.	45 249.00
309118 Alberta Ltd.	43 854.00
333145 Alberta Ltd.	42 548.00
568052 Saskatchewan Ltd.	64 877.00
568053 Saskatchewan Ltd.	46 238.00
60494 Manitoba Ltd.	59 060.06
637145 Ontario Limited	83 381.00
A.B. Resources Joint Venture #6	190 665.00
A.B. Resources Joint Venture #10	27 601.00
APL Oil and Gas Ltd.	1 144 760.00
AT&S Exploration Ltd.	48 362 232.00
ATCO Ltd.	145 093.00
Abaterra Energy Ltd.	142 321.00
Aberford Resources Ltd.	11 749 531.00
Abitibi-Price Inc.	28 280.00
Adamson, Mark T. Jr.	32 452.00
Ajax Resources Ltd.	414 183.00
Albany-Charter Joint Venture 82/83 Energy Partnership	33 389.00
Alberta Energy Company Ltd.	12 078 236.00
Aldon Oils Ltd.	49 267.00
Aledo Oil & Gas Company Ltd.	52 004.00
Allheart Resources Inc.	274 867.00
Allxplor Management Ltd.	118 061.00
Almadi, Irvine S.	28 088.00
Alpine Management Corporation Ltd.	70 411.00
Altex Resources Ltd.	87 123.00
Althen, Don C.	25 825.00
American Eagle Petroleums Ltd.	127 628.00
Amerigo Research and Development Limited	259 685.00
Amoco Canada Petroleum Company Ltd.	2 190 381.00
Andrekson, Alexander	45 698.00
Anschutz-1978 Lake Erie Gas Exploration Program	717 572.00
Argyll Resources Ltd.	30 684.00
Artquest Enterprises Ltd.	34 091.00
Atcor Resources Limited	589 773.00
Atkins, Hugh D.	106 321.00
Atlantic Offshore Oil & Gas Ltd.	289 862.00
Audax 1985-1 Partnership	296 170.00
Audax Gas and Oil Ltd.	237 336.00
Audax Investments Inc.	79 064.00
Avanti Petroleums Ltd.	62 813.00
B & B Optical Management Ltd.	28 326.00
BDI Resources Ltd.	63 841.00
BP Canadian Holdings Ltd.	798 233.00
BP Resources Canada Limited	373 450.00
Bayview Explorations Ltd.	55 624.00

Beau Canada Exploration Ltd.	16 541 954.00
Beaufort Oil & Gas Limited Partnership	1 033 519.00
Bedford Petroleums Limited	280 336.00
Beltane Resources Ltd.	27 386.00
Bennett, Frank	111 860.00
Beranik Resources Ltd.	58 416.00
Bigstone Gas Producers Ltd.	50 823.00
Blackrock Exploration Program — 1983	202 814.00
Blue Anchor Resources Ltd.	29 285.00
Blue Range Resources Ltd.	33 714.00
Bonanza Oil & Gas Ltd.	34 112.00
Bonanza Resources Ltd.	155 450.99
Bonus Petroleum Corp.	89 876.00
Boone, Geoffrey L.	32 452.00
Bow Valley Industries Ltd.	64 490 895.00
Bracknell Resources Ltd.	34 281.00
Bralorne Resources Limited	244 662.00
Bright Stone Oil & Gas Ltd.	30 032.00
British Columbia Resources Investment Corporation	33 925.00
Bro Resources Ltd.	48 789.00
Bromac Oils Ltd.	93 262.00
Brosco Fund Limited	214 970.00
Brunswick Resources Ltd.	54 933.00
Burge Oils Ltd.	37 381.00
Burge, William G.	77 774.00
C.M.P. Oil & Gas 1984 Limited Partnership	89 882.00
C.M.P. Oil & Gas 1985 Limited Partnership	903 801.00
C.N. Exploration Inc.	2 664 039.00
CME Resources Inc.	69 042.00
Cabre Exploration Ltd.	56 818.00
Cadera Resources Ltd.	25 489.99
Calana Resources Ltd.	351 912.00
Canada Northwest Energy Limited	2 104 150.00
Canadian Bashaw Resources Ltd.	67 293.00
Canadian Corporate Management Company Limited	214 423.00
Canadian Foremost Ltd.	34 768.00
Canadian Futurity Oils Ltd.	128 676.00
Canadian Jorex Limited	768 241.00
Canadian Occidental Petroleum Ltd.	67 290.00
Canadian Offshore Resources Exploration Limited	142 447.00
Canadian Pencrown Resources Limited	691 242.00
Canadian Roxy Petroleum Ltd.	6 059 886.00
Canadian Superior Frontier Resources Ltd.	113 582.00
Canpar Holdings Ltd.	26 265.00
Canterra Energy Ltd.	67 318 089.71
Caprice Resources Limited	30 863.00
Cardale Oil Incorporated	70 133.00
Carley Logging Ltd.	71 415.00
Carlyle Energy Ltd.	174 465.00
Cartwright Oil & Gas Ltd.	27 237.00
Castle Resources Ltd.	29 672.00
Cham Limited Partnership 1985 No.2	86 805.00
Chandler Oils Ltd.	56 043.00
Channel Resources Ltd.	95 239.00
Charter Partnership 1984-2, The	511 123.00
Charter Partnership 1985-1, The	973 568.00
Chautauqua Oil Limited	28 575.00
Chauvco Resources Ltd.	182 297.00
Cherokee Energy 80 Program	123 623.00
Cherokee Resources Limited	131 830.00
Chesbar Resources Inc.	221 882.00
Chess Resources Ltd.	122 028.00
Chevron Canada Limited	1 122 142.00
Chevron Canada Resources Limited	3 899 738.00
Chisholm Holdings Ltd.	26 554.00
Chouinard, Lynn D.	105 267.00
Clan Resources Ltd.	126 356.00
Claude Resources Inc.	39 686.00
Cobra Exploration Ltd.	28 979.00
Coho Resources Limited	1 441 668.00
Colenco Petroleum Ltd.	168 187.00
Columbia Gas Development of Canada Ltd.	541 361.00
Comaplex Resources International Ltd.	1 991 789.00
Concept Resources Ltd.	33 627.00
Concrest Corporation Ltd.	50 120.00
Condor Petroleums Incorporated	36 533.00
Connelly Resources Ltd.	52 493.00
Conoco Canada Limited	401 149.00
Consolidated Bathurst Inc.	415 190.00
Consolidated Norex Resources Corp.	55 367.00
Consort Resources (1984) Ltd.	43 488.00
Consumers' Co-operative Refineries Limited	262 317.00
Consumers' Gas Company Ltd., The	8 314 477.00
Conwest Exploration Company Limited	97 813.00
Conwest Petroleum Corporation	67 096.00
Cooperative Energy Development Corporation	5 282 675.00
Corvair Oils Ltd.	143 477.00
Corvallis Resources Ltd.	141 963.00
Coseka Resources Limited	196 291.00
Crescendo Oil & Gas Ltd.	130 949.00
Cromwell Resources Inc.	210 144.00
Curnes, Thomas Jordan	84 962.00
Cymric Resources Ltd.	38 594.00
Cypress Limited Partnership, The	350 000.00
D & L Oil Ltd.	32 121.00
D.M. Wolcott & Associates Ltd.	245 214.00
D.W. Axford & Associates Ltd.	32 094.00
D-2 Investments Ltd.	63 852.00
DDBRW Investments Inc.	36 430.00
Dakin, Ted	32 452.00
Danco Resources Ltd.	29 376.00
Dandy Oils Ltd.	56 043.00
Day Resources Inc.	79 298.00
Decus Enterprises Ltd.	222 489.00
Del Rio Resources Ltd.	125 043.00
Denison Mines Limited	124 942.00
Devran Petroleum Ltd.	147 842.00
Diekrager Oil Corp.	35 816.00
Domego Resources Ltd.	172 491.00
Dorset Resources Ltd.	69 253.00
Dot Energy Ltd.	69 864.00
Drummond Oil & Gas Ltd.	743 193.00
Durham Resources Inc.	4 679 295.15
Dynamar Energy Limited	262 874.00
Dynamar (1985) Limited Partnership	73 679.00
EDS Ventures Ltd.	36 780.00
Eagle Resources Ltd.	32 045.00
East Coast Energy Limited	196 633.00
Encor Energy Corporation Ltd.	40 433 632.00
Erskine Resources Limited	601 141.00
Esprit Resources Ltd.	35 295.00
Esso Resources Canada Limited	10 663 449.00
Eucla Resources Ltd.	140 103.00
Exploration SOQUIP Alberta Inc.	212 819.00
Exploration SOQUIP Inc.	1 488 314.00
Fere Resources Ltd.	38 205.00
Fernlea Flowers Limited	71 741.00
Financial Trust Company	57 745.00
Fletcher, Darlene	39 827.00
Forbes Resources Inc.	101 783.00
Fortin, Robert L.	49 598.00
Forty-Niner Properties Ltd.	28 716.00
Fossil Resources 84-A Energy Program	148 761.00
Fossil Resources Limited	152 156.00
Franklynn Oil Inc.	35 051.00
Fraser Oil Ltd.	156 148.92
Frobisher Developments Ltd.	133 151.00
Futurity Oils Limited	105 853.00
GBM Explorations Ltd.	41 379.00
Gallagher, J.P.	109 256.00
Gane Energy 1985-86 Production & Development Fund	91 425.00
Gane Energy Corporation Limited	113 485.00
GASPÉSIE, société d'explorations pétrolière et minière inc.	213 517.00
Geocrude Energy Inc.	154 229.00
Geocrude Energy-85 Partnership	44 916.00
Geo-Ven Limited Partnership	52 841.00
Giant Reef Petroleums Ltd.	51 066.00
Gladstone Petroleum Ltd.	26 966.00
Gotthold Holdings Ltd.	81 537.00
Grace Resources Inc.	68 511.00
Grand Bow Petroleum Limited	38 656.00
Grayon Developments Ltd.	476 951.00
Great Northern Energy Corporation Ltd.	83 755.00
Gulf Canada Corporation	122 310 446.00
Gulf Canada Resources Inc.	10 312 826.00
H. Brett & Associates Ltd.	103 863.10
Hallmark Tubulars Ltd.	32 440.00
Halo Oils Ltd.	101 484.00
Harbour Petroleum Company Limited	36 464.00
Hartley, Robert H.	130 198.00
Heenan Petroleum Limited	25 069.00
Henderson, John	42 629.00
Henuset Resource Management Inc.	26 872.00
Herback Holdings Ltd.	27 719.00
Highridge Exploration Ltd.	54 955.00
Hillcrest Resources Ltd.	30 120.00
Holizki Electric Ltd.	60 340.00
Holloway Resources Ltd.	97 175.15
Home Oil Company Limited	83 965 380.00
Hudmac Limited Partnership No. 2	245 094.00

Hunter Petroleum Ltd.	62 499.00
Hunter, H. Douglas	55 371.00
Husky Oil Operations Ltd.	146 538 374.28
Hydrocarbon 1979 Exploration Program	53 159.00
ICG Resources Ltd.	6 967 880.00
Index Petroleums Ltd.	55 056.00
Interlake Development Corp.	118 996.00
Interwest 83 Limited Partnership	56 461.00
Inverness Petroleum Ltd.	383 263.00
Investors Oil & Gas (1980 Tri Link) Limited Partnership	56 310.00
Investors Oil & Gas (1982 Tri Link) Limited Partnership	296 464.00
Investors Oil & Gas (1984 Tri Link) Limited Partnership	277 074.00
Irving Industries Ltd.	51 948.00
J.C. International Petroleum Ltd.	617 125.00
Jarrod Oils Ltd.	185 891.00
Jomax Drilling Ltd.	27 537.00
Joss Energy Ltd.	27 456.00
Joule Resources Inc.	29 112.00
Junius Investments Ltd.	38 499.00
Jylene Resources Ltd.	92 056.00
K & K Enterprises Ltd.	87 827.00
KLM Ventures Ltd.	45 249.00
Kalif Holdings Ltd.	44 384.00
Karon Resources Inc.	139 069.00
Kennibar Resources Ltd.	67 473.00
Kerr Addison Mines Limited	192 997.00
Kinstar Resources Ltd.	31 884.00
Kutney, Peter R.	41 412.00
Kwail Resources Inc.	52 376.00
L & H 1985 Development Program	257 950.00
La Société Les Frères Lemaire Enrg.	269 437.00
Labrador Mining and Exploration Company Limited	14 776 345.00
Lake Resources Ltd.	45 180.00
Lambda Resources Ltd.	26 892.00
Laurel Explorations Ltd.	62 957.00
Leuschner International Resources Ltd.	61 302.00
Lew Resources Ltd.	65 396.00
Lickrish, Gordon MacLean	32 452.00
Linden Oil Explorations Ltd.	26 810.00
Linray Energy Inc.	207 500.00
Lintus Resources Limited	32 116.00
Lochiel Exploration Ltd.	9 548 716.00
Lockerbie & Hole Western Limited	128 593.00
Lomalta Resources Ltd.	29 243.00
MLC Oil and Gas Ltd.	5 124 777.00
MacDonald Realty Ltd.	35 920.00
Macedon Resources Ltd.	65 877.00
Mackenzie Delta Energy Limited	1 378 918.00
Madge, Paul	71 030.00
Madison Oil & Gas Limited	113 597.00
Magi Resources Ltd.	56 569.00
Malibu Resources Limited	58 764.00
Margay Exploration Ltd.	355 335.00
Marlore Enterprises Ltd.	53 122.00
McKeown Oil & Gas Inc.	247 479.00
McLimited Partnership No.5	35 763.00
Mead Petroleums & Farms Ltd.	147 323.61
Merland Explorations Limited	1 199 103.00
Midale Petroleums Ltd.	173 893.00
Midland Transport Ltd.	103 586.00
Mineral Resources International Limited	202 901.00
Mobil Oil Canada, Ltd.	29 209 146.00
Molnar, Edward Lawrence	33 717.00
Molson Companies Limited, The	61 297.00
Mont Resources Limited	30 174.00
Montebello Resources Ltd.	31 480.00
Morgan Hydrocarbons Inc.	1 048 634.00
Morsky, Rand	44 482.00
Mosswood Oil & Gas Ltd.	377 695.00
Mount Royal Petroleums Limited	178 767.00
Murli Resources Ltd.	54 640.00
N.S.M. Resources Ltd.	2 769 668.00
Nespema Resources Ltd.	486 360.00
Netmore Limited	90 711.00
New Campbell Island Mines Limited	99 304.00
New McManus Red Lake Gold Mines Limited	63 656.00
Newscope Resources Limited	1 930 805.00
Nir Oil Limited	25 796.00
Noble, Victor	64 904.00
Noramex Energy Ltd.	58 353.00
Noranda Inc.	1 384 751.00
Norcen Energy Resources Limited	36 577 896.00
Norcen International Ltd.	672 150.00
Norpet Oil & Gas Ltd.	132 143.00
North American Life Assurance Company	199 266.00
North Canadian Oils Limited	2 682 053.00
Northcor Energy Ltd.	13 446 505.38
Northern Badger Oil and Gas Limited	125 631.00
Northern Development Company Limited	239 457.00
Northwest Pipe & Supply Co. Ltd.	198 100.00
Nova Scotia Resources (Ventures) Limited	13 789 207.00
Nova, An Alberta Corporation	124 556.00
Numac Oil & Gas Ltd.	150 087.00
Nutcracker Holdings Ltd.	30 455.00
Oakwood Petroleums Ltd.	14 102 204.00
Ocelot 85A-I Exploration and Development Program	86 376.00
Ocelot 85A-II Exploration and Development Program	43 192.00
Ocelot 85A-III Exploration and Development Program	64 786.00
Ocelot 85A-V Exploration and Development Program	43 192.00
Ocelot 85A-XIV Exploration and Development Program	431 893.00
Ocelot Industries Ltd.	35 609.26
Ogle Oil Incorporated	25 536.00
Ogy Petroleums Ltd.	279 549.64
Omega Hydrocarbons Ltd.	3 446 200.00
Omni Resources Inc.	64 930.00
Onexco Oil & Gas Ltd.	2 549 933.00
Onstad Investments Ltd.	31 729.00
Onyx Petroleum Exploration Company Ltd.	64 904.00
Operating Technical Process Management Ltd.	33 790.00
Osborne Holdings Ltd.	26 583.00
Oxvan Holdings Ltd.	31 219.00
Pacific Seismic Ltd.	31 228.00
Palin, P. Murray	130 183.00
Panamint Exploration Ltd.	25 976.00
Panarctic Oils Ltd.	9 776 770.51
PanCanadian Petroleum Limited	5 814 990.00
Panteluk Construction Company Ltd.	43 740.84
Paragon Resources Ltd.	37 141.00
Paramount Resources Ltd.	3 674 996.00
PAREX, A General Partnership	17 787 591.00
Pauma Petroleum Ltd.	143 338.00
Pekisko Engineering Ltd.	72 510.50
Pembina Exploration Co. Ltd.	2 462 649.52
Pembina Resources Limited	328 063.00
Penn West Petroleum Ltd.	309 971.00
Peregrine Petroleum Ltd.	50 653.00
Perfco Investments Ltd.	33 808.00
Permez Petroleums Ltd.	26 369.00
Petro-Canada Inc.	274 454 567.93
Petro-Canada Ventures	441 542.00
Petrol Oil & Gas Co. Limited, The	42 238.00
Petrolia Oil & Gas Ltd.	151 320.00
Petromark Minerals Ltd.	1 376 094.00
Petroventures Resources Ltd.	223 927.00
Phibro Salomon Inc.	164 250.00
Pillar Oilfield Projects Ltd.	42 269.00
Pioneer Energy Resources Limited	226 181.00
Pipestone Petroleums Inc.	464 725.00
Placer Cego Petroleum Limited	29 596.00
Placer Development Limited	2 724 240.00
Pledge Petroleum Ltd.	28 390.00
Poco Petroleums Ltd.	2 879 439.00
Poplar Developments Ltd.	130 105.00
Postell Energy Co. Ltd.	80 413.00
Postell Enterprises Ltd.	29 089.00
Prairie Pacific Energy Corporation	32 406.00
Precambrian Shield Resources Limited	1 327 469.00
Primary Exploration Ltd.	78 385.00
Prime Energy Ltd.	411 820.00
Prodeco Exploration Ltd.	2 108 460.00
Prodeco Oil & Gas Co. Ltd.	2 665 369.00
Prodeco Resources Ltd.	2 772 916.00
Protec Consulting Ltd.	85 996.00
Quest Drilling Fund #4 Partnership	26 160.00
R. Bruce Bailey & Associated Ltd.	39 521.00
Race Petroleum Ltd.	30 547.00
Ram Harris Exploration Partnership	124 784.00
Ranchmen's Resources Ltd.	256 341.95
Redgas Ltd.	967 268.00
Regent Resources Ltd.	33 664.00
Remai, Frank	28 397.00
Resman Holdings Ltd.	147 832.00
Resman Oil & Gas Ltd.	150 949.00

Resource Income & Exploration Limited Partnership	156 574.00
Rex Petroleums Ltd.	73 759.00
Rife Resources Limited	716 767.00
Rim Resources 84-I	331 806.00
Rim Resources 85-I Limited Partnership	354 599.00
Rim Resources Inc.	52 921.00
Rio Alto Exploration Ltd.	453 963.00
Roach, Muriel P.	32 452.00
Rom Exploration Partnership	31 196.00
Rose, Robert F.	32 452.00
Roxy-Clarion Petroleum Ltd.	58 572.00
Roy-L Oil and Gas Limited	73 155.00
Royal Bank of Canada, The	41 778.00
Ryerson Oil and Gas Limited	491 059.00
S.E.G.G. Ventures Limited Partnership	27 128.00
Saan Stores Ltd.	279 382.15
Sabre Petroleums Ltd.	211 917.00
Sadelle Holdings Ltd.	335 423.00
Sampson Oil Investment Corporation	92 798.00
San Antonio Explorations Ltd.	53 939.00
Saron Resources Ltd.	26 055.00
Saskatchewan 1983-I Exploration Limited Partnership	28 569.00
Saskatoon Body & Sole Shop Ltd.	53 265.00
Saskatoon Leaseholds Limited	33 764.00
Saskoil Resources Inc.	33 264.00
Saul, Francis K.	40 268.09
Sawyer Investments Inc.	30 759.00
Sceptre Resources Limited	746 847.19
Scotia Energy Resources Limited	381 300.00
Scurry-Rainbow Oil Limited	22 804 265.00
Senlac Resources Inc.	277 363.00
Shan Drilling (1982) Ltd.	38 241.00
Shapco-Global Exploration Limited Partnership	30 229.00
Shawnee Petroleums Limited	39 848.00
Shell Canada Resources Limited	10 321 997.00
Shelmar Resources Ltd.	75 395.00
Siebens, William Walter	396 588.00
Silver Bay Resources Ltd.	359 068.00
Silverton Resources Ltd.	27 575.00
Skuter, Dennis	34 142.00
Skywest Resources Corp.	98 508.00
Slessor, David K.	34 584.62
Smart, Edward William	32 452.00
Snowhawk Energy Inc.	92 660.00
Sogepet Limited	42 693.00
Sorrel 1984 Limited Partnership	161 591.00
Sorrel 1985 Limited Partnership	95 537.00
Sorrel Resources Ltd.	140 285.00
South Ridge Management Ltd.	34 334.00
Southward Resources Ltd.	48 515.41
Stall Lake Mines Limited	46 714.00
Stanley Reef Resources Ltd.	44 781.00
Step by Step Resources Ltd.	325 366.00
Sulbath Exploration Ltd.	981 922.00
Summit Resources Limited	83 420.00
Suncor Inc.	330 123.00
Superannuation Resource Investment Corporation of Manitoba Inc.	289 695.00
*Surjik, David L.	25 544.00
Sutherland, Maxwell	89 233.00
T & M Exploration Program	52 685.00
T. Bird Oil Ltd.	53 743.00
T.B.I. Enterprises Ltd.	36 529.00
TCPL Resources Ltd.	782 415.00
Tai Resources Limited	43 420.00
Talcorp Limited	57 220.00
Tangram 1984 Exploration Program	51 322.00
Tangram (1985) Development Partnership	72 125.00
Tangram Resources Ltd.	150 724.00
Tappit Resources Ltd.	95 598.00
Teachers' Retirement Resources Investment Corporation of Manitoba Inc.	80 484.00
Teck Corporation	93 605.00
Tei Arctic Petroleum (1984) Ltd.	102 557.00
Télé-Métropole Inc.	609 127.00
Tempo 1985 Exploration Venture	25 955.00
Tevere Exploration Ltd.	186 152.00
Texaco Canada Resources Ltd.	1 484 733.00
Thomson-Jensen Energy	1 117 686.00
Thomson-Jensen Energy Ltd.	28 252.00
Thomson-Jensen Petroleums Ltd.	187 458.00
Thunderbird 1983 Exploration and Development Program	47 101.00
Tiber Energy Corporation	361 628.00
Tiger Ventures Ltd.	93 542.00
Torquay Investments Inc.	55 312.00
Tourigny, Rodger	27 328.00
Trans World Oil & Gas Ltd.	29 303.00
Tredavco Investments Ltd.	95 186.00
Tri-Link Resources Ltd.	920 655.00
Trident Resources Inc.	65 844.00
Trillium Exploration Corporation	40 032 045.00
Trimble Oil Company Ltd.	76 608.00
Triweb Resources Limited	53 644.00
Troop, Frederick J.	32 452.00
Troy Oils Ltd.	40 954.00
Tugboat 1983 Exploration and Development Program	35 985.00
Turf Petroleum Ltd.	80 841.00
Twin Richfield Limited Partnership 1985	57 377.00
Twin Richfield Oils Ltd.	80 558.00
Twin Star Energy Corporation	30 079.00
Ulster Petroleums Ltd.	31 024.00
Ultrapete Resources Ltd.	212 073.00
Unicorp Resources Limited	1 093 904.00
Universal Explorations (83) Ltd.	2 166 694.23
Valleydene Corporation Limited	41 788.00
Vanguard Petroleums Ltd.	67 770.00
Vista International Petroleums Ltd.	65 771.00
Wagema Holdings Limited	86 826.00
Walter, Mark	74 829.85
Warren Explorations Limited	40 636.00
Wavenrock Resources Ltd.	104 000.00
Wellore Resources Ltd.	65 141.00
Wells Gray Resort & Resources Ltd.	128 525.00
Wesco Oils Ltd.	25 576.00
Westar Mining Ltd.	37 427.00
Westburne Petroleum & Minerals Ltd.	360 493.00
Westcoast Petroleum Ltd.	13 460 585.00
Westeel Developments Ltd.	37 487.00
Western Decalta Petroleum (1977) Limited	189 897.00
Westgrowth Petroleums Ltd.	55 014.00
Westhill Petroleum Ltd.	57 081.00
Westmead Limited	158 001.52
Westmin Resources Limited	1 182 944.00
Westmount Resources Ltd.	255 905.00
White Eagle Oil & Gas Ltd.	45 497.00
Wing, Kenneth E.	41 289.51
Wishbone Exploration Partnership	48 463.42
Wood, Brian G.	86 323.00
Woolley Resources Ltd.	140 056.00
YXZ Enterprises Ltd.	56 599.00
Yellowbird Products Limited	181 708.00

**Reported erroneously in the 1985 PIA Annual Report.*

APPENDIX III

CURRENT PIA PUBLICATIONS

PIP information kit containing the Act, Regulations, Guide and Application Forms

Applicant's Guide, Petroleum Incentives Program

Office Consolidation of the COCD Act, Regulations and Forms Order

Public List of Canadian Ownership Rates (COR) and Control Status (CS) of Non-Individual and Individual Applicants

INFORMATION CIRCULARS

IC-PIA-2	Recent and Anticipated Changes in the COCD Program and PIP
IC-83-4	Direct Filing by Investors (COCD)
IC-84-2	Advance Rulings (COCD)
IC-84-4	Information Required in an Amended Application (COCD)
IC-PIP-82-2	Ministerial Approval of Eligible Asset Costs
IC-PIP-83-1	Amendments to Petroleum Incentives Program Regulations
IC-PIP-83-2	Assignment of Petroleum Incentives Payments
IC-PIP-83-4	Advance Rulings (PIP)
IC-PIP-83-8	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-83-9	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-84-1	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-84-2	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-84-3	Substantiation of the Eligibility and Reasonableness of Geophysical Expenses
IC-PIP-84-4	Geological, Geochemical or Geophysical Expenses
IC-PIP-84-5	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-84-6	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-85-1	Phase-out of the Petroleum Incentives Program
IC-PIP-85-2	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-85-3	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-85-4R	Application Procedures — Transition and Grandfathering Period
IC-PIP-85-5	Waiver of PIP Against PGRT
IC-PIP-86-1	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-86-2	Legislative Changes to Petroleum Incentives Program
IC-PIP-86-3	PIP Grandfathering Regime — Amendments to Petroleum Incentives Program Regulations

INTERPRETATION BULLETINS

IB-83-4	Definition of Equity-Related Persons (COCD)
IB-83-5 (Rev.)	COR of Private Trusts (COCD)
IB-84-2	Prescribed Circumstances (COCD)
IB-84-4	Flow-through Units (COCD)
IB-84-5	Investors Reusing Previously Determined Canadian Ownership Rates (COCD)
IB-PIP-82-1	Adjustment of Production Penalty Expenses on Canada Lands
IB-PIP-83-1	Canadian Exploration and Development Overhead Expense
IB-PIP-84-1	Equipment Lease Rentals, Sub-lease Payments, Service Fees and Termination Payments

GUIDELINES

G-84-1	The Effect of Informal Equity in the Measurement of Canadian Ownership Rates (Oil and Gas; COCD)
G-84-2	Exercise of Ministerial Discretion in the Case of Forward Equity Containing a Restriction on Conversions (COCD)
G-85-1	Beneficial Canadian Ownership Calculations for a Class of Shares (COCD)
G-PIP-82-1	Ministerial Relieving Discretion Centring on the Well Requirements
G-PIP-83-2	Evidence Satisfactory to the Minister for Approved Holder Status
G-PIP-83-3	Ministerial Relieving Discretion Exemption From Adjustment Provisions — Mini-Safehavening
G-PIP-84-1	Ministerial Discretion for Relief from Certain Adjustments on Provincial Lands

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